

compose.kerala.gov.in
egazette.kerala.gov.in
printing.kerala.gov.in



Regn.No. KERBIL/2012/45073
dated 2012-09-05 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള സർക്കാർ
GOVERNMENT OF KERALA

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

ചൊവ്വ, 2022 ജനുവരി 11
Tuesday, 11th January 2022

1197 ധനു 27
27th Dhanu 1197

1943 പൗഷം 21
21st Pousha 1943

വാല്യം 11
Vol. XI

നമ്പർ } 2
No. }

Part III

Bar Council of Kerala

©
കേരള സർക്കാർ
GOVERNMENT OF KERALA
2022



BAR COUNCIL OF KERALA**AUDITORS' REPORT**

No. KBC/Govt./Accounts/2162/2021.

10th December 2021.

1. We have examined the Balance Sheet as at 31st March 2019 and the Income & Expenditure account for the year ended on that date, attached herewith, of THE BAR COUNCIL OF KERALA, Bar Council Bhavan, High Court Campus, Kochi-31. These financial statements are the responsibility of the management of the council. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:-

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (B) In our opinion, proper books of accounts have been kept by the Bar Council of Kerala so far as appears from our examination of such books.
- (C) The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account maintained by the Council.
- (D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:
 - (i) In the case of the balance sheet of the state of affairs of The Bar Council of Kerala as at 31st March 2019, and
 - (ii) In the case of the Income & Expenditure account, of the excess of Income over expenditure of the Council for the year ended on that date.

For GEORGE & JOSEPH ASSOCIATES

Chartered Accountants (FRN006630S)

Kochi - 18,

14-8-2021.

JOSEPH V. VARGHESE B.SC.FCA

Partner

Memb. No. 201983

UDIN: 21201983AAAADL3996



Balance Sheet as at 31st March 2019.

<i>Liabilities</i>	<i>Sch</i>	<i>Amount</i>	<i>Assets</i>	<i>Sch</i>	<i>Amount</i>
General Fund	A	10,36,05,845	Fixed Assets	E	3,27,91,012
Endowments	B	4,72,563	Investments	F	6,45,63,537
BCI Welfare Committee		20,00,000	CURRENT ASSET		
Security Deposit	C	1,11,375	Deposit, Loans and Advances	G	13,87,913
Current Liabilities	D	14,35,727	Cash and Bank Balances	H	89,03,048
Total		10,76,45,510	Total		10,76,45,510

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

<i>Expenditure</i>	<i>Amount</i>	<i>Income</i>	<i>Amount</i>
To Salary & Allowances	87,58,705	By Enrolment Fee	11,72,200
„ TA, DA To Secretary	37,990	„ Registration Fee	56,16,950
„ TA, DA to Members	3,79,876	„ Resumption Fee	10,63,500
„ Postage, Telegram & Telephone	1,41,373	„ Certificate Fee	17,93,000
„ Meeting Expenses	19,278	„ Complaint Fee	1,55,500
„ Printing & Stationary	2,29,005	„ Entry Pass Collection	43,200
„ Travelling Expenses	14,362	„ Transfer Fee	2,97,500
„ Election Expenses	33,31,052	„ Application Fee	44,75,000
„ Miscellaneous Expenses	77,208	„ Practice Certificate Fee	27,750
„ Legal Expenses	96,900	„ Duplicate Certificate Fee	21,000
„ Electricity Charges	1,33,708	„ Id Card Fee	3,02,620
„ Photocopying Expenses	14,673	„ Suspension Delay Condonation Fee	2,37,000
„ Repairs & Renewals	45,586	„ Special Fee	24,55,000
„ Refund of Fees	33,88,069	„ Enrolment Processing Fee	55,79,500
„ Bank Charges	2,699	„ Fee For Photograph & CD	7,79,230
„ Enrolment Expenses	5,28,514	„ Sticker Sales	52,850
„ Internet Charges	31,690	„ Auditorium Service Charges	50,300
„ University Verification Fee	6,95,512	„ Interest Received	3,78,792
„ Guest Room Expenses	1,020	„ Interest Accrued on FD	40,15,802



To Water Charges	18,950	„ Chairman Relief Fund	11,29,000
„ Consumables	7,512	„ Miscellaneous Income	1,33,299
„ Annual Maintenance Charges	1,47,846	„ Scheme For Jr. Lawyers	350
„ Nomination Fee Refund	65,000	„ Sale of Advocates Act Book	13,55,950
„ Diesel For Generator	4,000		
„ Chairman Relief Fund Disbursement	6,50,000		
„ Advocates Academy Expenses	23,792		
„ PF Contribution	19,562		
„ Depreciation	2,85,702		
„ Excess Income over Expenditure	1,19,85,710		
Transferred to Balance Sheet			
Total	3,11,35,294	Total	3,11,35,294

Schedules Forming Part of Balance Sheet as on 31-3-2019

Schedule - A - General Fund

Opening Balances	9,36,88,629	
Add : Excess Income over Expenditure	1,19,85,710	10,56,74,339
General Provident Fund Account of Employees of the Bar Council of Kerala		(20.68.494)
Total		10,36,05,845

Schedule - B - Endowments

Indigent and Disabled Advocate fund	39,519
Legal Aid to Poor Fund	17,350
Mannath Krishna Menon Medal	2,77,761
Nelluvai Neelakanda Iyyer Prize	58,308
PK Kesavan Nair Fund	57,217
Saradha Krishna Iyyer Prize	22,408
Total	4,72,563

Schedule: c- Security Deposit:-

Defect Liability Deposit	61,375
Security Deposit - Dhanalakshmi Bank	50,000
Total	1,11,375



Schedule - D - Current Liabilities

Audit Fee Payable	1,53,468
Aid for Enrolment	5,000
Certificate of Practice Payable	83,473
KA WFTC	7,80,446
Bar Council of Kerala Trust (Advocates act Book Fees)	3,64,950
Suspence	68,390
Total	14,55,727

Schedule -F - Investment- Fixed Deposits

Dhanalakshmi Bank	4,97,12,952.16
Union Bank of India	1,47,20,085.00
Central Bank of India	1,30,500.00
Total	6,45,63,537.16

Schedule- G-Deposits, Loans & Advances**LOAN TO STAFF**

Loan To Ajayan (Opening balance)	2,70,000	
Less:-Loan Repay Ajayan	1,10,000	
	1,60,000	
Add : Accrued Interest	72,488	2,32,488
 Loan To Babu (Opening Balance)	 30,945	
Less Loan Repay Babu	22,000	
Add: Accrued Interest	8,945	
	2,558	11,503
 Loan to Sunil (Opening Balance)	 3,65,982	
Less:-Loan Repay Sunil	66,000	
	2,99,982	
 Add : Accrued interest	 64,756	 3,64,738
Loan To Prasad (Opening balance)	3,54,000	
Less :- Loan Repay Prasad	77,000	
	2,77,000	
Add : Accrued Interest	47,793	3,24,793



New Loan to Shaija	3,92,000	
Less : Loan Repayment Shaija	66,000	
	3,26,000	
Add: Accrued Interest	41,804	3,67,804
New Loan to Paul Babu	30,000	
Less :Loan Repayment	22,000	
	8,000	
Add: Accrued interest	2,349	10,349
Festival Advances to Staff		
Shivaraman		
Prasad	6,000	
Sunil	6,000	
Ajayan	6,000	
Shaila	6,000	24,000
Other Deposits		
Electricity Deposit		46,238
Telephone Deposit		6,000
Total		13,87,913

Schedule: H- Cash & Bank Balances:-

Central Bank of India A/c 5502	33,308
Central Bank of India A/c 5503	22,408
Central Bank of India A/c 5504	1,72,261
Dhanalakshmi Bank Ltd. A/c 22	34,78,924
Dhanalakshmi Bank Ltd. A/c 67079	6,37,349
Dhanalakshmi Bank Ltd. A/c 68245	17,350
Dhanalakshmi Bank Ltd. A/c 68257	39,519
Union Bank of India A/c-7011	27,217
Union Bank of India A/c-6217	41,27,296
Union Bank of India 24958	3,42,980
Cash in hand	4,437
Total	89,03,048



SCHEDULE-E-FIXED ASSETS

Sl. No.	Name of Asset	WDV as on 1-4-2018		Additions		Deletion	Total	Depreciation		WDV as on 31-3-2019
		> 180 days	> 180 days	> 180 days	> 180 days			Rate	Amount	
1	Building	83,55,390	..	..	..	..	83,55,390	0%	..	83,55,390
2	Library	12,032	..	..	..	..	12,032	10%	1,203.15	10,828
3	Furniture	3,63,331	11,700	..	..	..	3,75,031	10%	37,503.09	3,37,528
4	Type writer	349	..	..	..	..	349	10%	34.89	314
5	Cycle	10	..	..	..	..	10	10%	1.04	9
6	Electrical Fittings	62,100	1,790	914	..	..	64,804	15%	9,652.02	55,152
7	Office Equipments	61,527	..	..	..	..	61,527	15%	9,228.99	52,298
8	Xerox Machine	81,528	..	11,080	..	..	92,608	15%	13,060.26	79,548
9	Fax Machine	6,139	..	..	..	..	6,139	15%	920.79	5,218
10	Computer & Software	83,454	..	66,600	..	..	1,50,054	60%	70,052.23	80,001
11	Lift	34,430	..	..	..	..	34,430	15%	5,164.46	29,265
12	Overhead Projector	1,172	..	..	..	..	1,172	15%	175.83	996
13	Aquaguard	532	..	..	..	..	532	20%	106.38	426
14	Air Conditioner	75,425	..	..	..	..	75,425	20%	15,085.01	60,340
15	Office Furnishing	7,07,257	..	..	..	..	7,07,257	10%	70,725.73	6,36,532
16	Generator	1,20,216	13,375	..	..	..	1,33,591	15%	20,038.65	1,13,552
17	Punching Machine	4,864	..	..	..	..	4,864	15%	729.59	4,134
18	Lease Hold Land-Academy	2,29,47,659	..	..	..	..	2,29,47,659	0%	..	2,29,47,659
19	KAWFTC-Computer	52,891	..	950.00	..	..	53,841	60%	32,019.60	21,821
	Total	3,29,70,305	26,865	79,544	..	..	3,30,76,714		2,85,702	3,27,91,012

